

Maine Revised Statutes
Title 36: TAXATION
Chapter 451: GASOLINE TAX

§2910-B. REFUND TO STATE AGENCIES AND POLITICAL SUBDIVISIONS

Any agency of this State and any political subdivision of this State that buys and uses internal combustion engine fuel and that has paid a tax as provided by this chapter must be reimbursed in the amount of the tax paid upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing the purchases. By contractual agreement, an agency of this State or a political subdivision of this State may assign to another person its right to receive refunds under this section. Applications for refunds must be filed with the assessor within 12 months from the date of purchase. [2005, c. 457, Pt. AAA, §3 (NEW) .]

SECTION HISTORY

2005, c. 457, §AAA3 (NEW) .

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